CALENDAR FOR BUDGET WORK, 1940-41.

By 13th February 1940.

Preparation by Heads of Departments (including Railways) of Appendices B, C and D—Details of Estimates of Expenditure on Salaries, Establishments and Allowances (Appendix B), Grants-in-aid (Appendix C) and Scholarships (Appendix D), including those relating to Road Fund, Coffee Cess and Experimental Station Fund, Record of Rights Fund and the University Fund.

13th February to 27th February 1940.

2. Preparation of above Appendices by Comptroller (the Railway Appendices to be prepared by the Auditor, Mysore State Railway) and their transmission to Departmental Officers.

16th February to 1st March 1940.

3. Return of above Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to current sanctions, copies of statements of alterations proposed being sent simultaneously to Government in the respective Secretariats.

NOTE.—In the case of Railways, the General Manager has to return the Appendices to the Auditor, who, in turn, has to send them to the Comptroller with his remarks.

22nd February to 5th March 1940.

4. Submission of above Appendices to Government by Comptroller with notes indicating points, if any, for orders.

NOTE.—The above Appendices relating to the Electrical and Education Departments will be submitted, after verification by the Audit Branches of the respective departments to Government through the Comptroller.

27th February to 11th March 1940.

5. Communication by Government of orders on points referred to under item No. 4.

By 13th March 1940.

6. Submission by Departmental Officers to Comptroller and to Administrative Departments of Government of detailed estimates under all Heads of Revenue with reference to eight months' actuals with Statements of D. C. B. in Form—Appendix A in the case of Land Revenue, Excise and Income-tax.

NOTE.—The estimates of gross revenue under the following heads will be dealt with at this stage:—

XXIV. Railways.	XXVIII. Kolar Gold Fields Water Works.
XXV. Krishnaraj Sagar Hydro-Electric and Irrigation Works.	XXX. Chamaraj Sagar and Water Works.
	13-A. Road Fund.

For II. Forest, I. Sandal Oil, XXVII. Iron Works and XXIX. Industrial Works, however total estimates working from Opening Balance to Closing Balance will be required.

16th March to 25th March 1940.

7. Submission to Government by Comptroller, with Budget Notes of above Revenue Estimates as also the Estimates under "IX. Interest and XI. Pensions and Allowances."

20th March to 30th March 1940.

8. Return to Comptroller of Revenue Estimates by Government with orders.

By 25th March 1940.

9. Completion by Heads of Departments of Estimates of Expenditure other than Appendices B, C and D, including the Estimates of Receipts and Disbursements under Advances and Loans and the following Fund heads.—

(i) Road Fund.	(iv) Mysore University Fund.
(ii) Coffee Cess and Experimental Station Fund.	(v) General Muzrai Fund.
(iii) Record of Rights Fund	(vi) Irrigation Cess Fund.
	(viii) Irrigation Development Fund.

3rd April to 17th April 1940.

10. Preparation by Comptroller, of Expenditure Estimates other than Appendices B, C and D based on eight months' actuals and their transmission to Departmental Officers.

20th March 1940.

11. Receipt from Subordinate Departmental Officers by—

(1) The Chief Engineer, of Expenditure Estimates other than for Establishments.

(2) The Chief Electrical Engineer, of Estimates of Revenue Expenditure other than Establishments, of Capital (including Stores) and of Depreciation Fund Works.

(3) The Chief Engineer, Krishnaraj Sagar, of Estimates chargeable to Revenue (other than Establishments) and to Capital and for Acreage contribution from Irwin Canal Area (with a Demand, Collection and Balance Statement).

25th March 1940.

12. Transmission to Comptroller, of Public Works and Electrical Works Estimates for items other than Establishments, by Chief Engineer, Chief Electrical Engineer and Chief Engineer, Krishnaraj Sagar and the Director of Public Health, with detailed lists of works, showing separately the sanctioned and the unsanctioned works. The estimates relating to Acreage contribution from Irwin Canal Area will be accompanied by a Demand, Collection and Balance Statement in the prescribed form.

30th March 1940.

13. Transmission to Comptroller by—

(1) The General Manager, Mysore State Railway, of Authorization Rolls and Estimates of Works chargeable to Capital (including Stores) and Depreciation Fund. (Through Auditor.)

NOTE.—The Authorization Rolls should be verified by the Auditor and sanction of Government in the Finance Department obtained for all items disallowed as uncovered by sections.

(2) The Railway Secretary, of Capital and Revenue Expenditure Estimates of the Railways worked by M. & S. M. Railway Company. (Through Auditor.)

(3) The Chairman, Mysore Iron and Steel Works, etc., of Estimates of Capital Works.

(4) The Director, Sandal Oil Factory, of Estimates of Capital and Depreciation Fund Works.

(5) The Director, Industries and Commerce, of Estimates of Capital Works of concerns worked by the Department.

(6) The Director of Public Health, of Estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works.

(7) The Government Director, Industrial Concerns, Bangalore, of Estimates of Capital Works of the concerns under his control.

6th April 1940.

14. Transmission to Comptroller by Heads of Departments, of Estimates of receipts and payments under advances and loans and the fund heads referred to under item No. 9 (other than Appendix B) on the basis of eight months' actuals.

6th April to 19th April 1940.

15. Return with remarks by Departmental Officers of Comptroller's Budget Estimates of Expenditure other than charges included in the Appendices B, C and D, copies of statements of alterations proposed being sent simultaneously to Government in the respective Secretariats. The Departmental Officers should use only the forms supplied by the Comptroller for proposing alterations required.

11th April to 25th April 1940.

16. Transmission to Financial Secretariat, of statements of alterations (with reasons) proposed by the respective Secretariats with reference to estimates referred to under item No. 15.

11th April to 27th April 1940.

17. Submission by Comptroller to Finance Department, of Expenditure Estimates other than Appendices B, C and D, revised with reference to remarks of Departmental Officers, with Budget Notes and statements of points for orders, and also the estimates relating to advances and loans and the fund heads referred to under item No. 14 above.

15th April to 29th April 1940.

18. Return of above by Government to Comptroller with provisional orders and communication of such orders to respective Secretariats.

1st May 1940.

19. Submission of Group and Major Head abstracts by Comptroller to Government.

4th May 1940.

20. Submission by Comptroller, of Group and Major Head abstracts incorporating orders under item No. 18 with a General Note and Ways and Means Estimate.

10th May 1940.

21. Communication to Comptroller, of orders on consolidated Budget Estimates.

17th May 1940.

22. Transmission to the Superintendent, Government Printing, Bangalore, by—

(1) The Chief Engineer, of the copies of the Budget Estimate of Irrigation Cess Fund sanctioned by Government (English and Kannada).

(2) The Muzrai Commissioner, of the copies of the Budget Estimate of the General Muzrai Fund sanctioned by Government (English and Kannada).

(3) The General Manager, Mysore State Railway, of the Authorization Rolls and Detailed Capital Budget Estimates (including Stores) of the Railway Department (English and Kannada).

22nd May 1940.

23. Despatch of copies of Provisional Budget Estimates with Explanatory Memorandum to members of Finance and Taxation Committee.

25th May 1940.

24. Despatch of copies of Provisional Budget Estimates with Explanatory Memorandum (together with the Budget Estimates of Irrigation Cess Fund, General Muzrai Fund), Railway Authorization Rolls and Detailed Capital Budget Estimates of the Railway Department (English and Kannada) to members of the Representative Assembly and the Legislative Council and Heads of Departments.

25th May 1940.

25. Communication by Financial Department to Heads of Departments of provisional sanctions of Budget allotments.

30th and 31st May 1940.

26. Meeting of the Finance and Taxation Committee.

7th June 1940.

27. Commencement of the Representative Assembly.

8th June, 10th and 11th June 1940.

28. Discussion of Budget and resolutions on Budget by Representative Assembly.

24th to 29th June 1940.

29. Budget discussion and voting of grants by Legislative Council.

1st July 1940.

30. Final orders by Government, communicating grants (voted) as passed by Legislative Council with restorations, if any, and grants (non-voted) sanctioned by Government.

Independent Audit Office for the Electrical Department.

READ—

Government Order No. Fl 1328-78—G. F. 7-36-6, dated the 5th September 1939, directing a reorganisation of the Financial Branch of the Chief Electrical Engineer's Office with a view to securing an independent examination by audit of all the financial transactions of the Electrical Department and calling for detailed proposals in the behalf from the Comptroller.

2. Letter No. 647—Es., dated 1st—4th November 1939, from the Comptroller to Government, submitting, for approval in consultation with the Chief Electrical Engineer, certain proposals for implementing the directions given in the Government order read above and adding in conclusion that other subsidiary and allied questions that may arise in the course of practical working of the revised arrangement will be taken up as and when found necessary.

ORDER No. Fl. 4436-95—G. F. 169-39-2, DATED BANGALORE, THE 13TH JANUARY 1940.

Government have carefully considered the proposals submitted by the Comptroller and are pleased to sanction the reorganisation of the Financial Branch of the Chief Electrical Engineer's Office as indicated in the annexure to this order.

2. As regards the relationship of the Audit Officer with the Chief Electrical Engineer and the Comptroller, the Chief Electrical Engineer wants that he should be consulted by the Auditor of the Electrical Department before the latter refers any question to the Comptroller for decision. Government consider it desirable that the Comptroller should be in possession of the views of both the audit and administrative sides before he arrives at an audit decision on the individual cases referred to him. To gain this end, it is enough if the auditor invariably obtains a statement of the case from the administrative office signed by the Chief Electrical Engineer and records his own views thereon. The rules in the annexure provide for this procedure.

3. As regards the improvement in the pay and prospects of both the gazetted and non-gazetted staff, Government do not consider that any increase in this respect is necessary for the present.

4. The two Account Officers now permanently attached to the Financial Branch will continue on the same scales of pay and constitute the permanent gazetted staff of the new Electrical Audit Office. The third temporary officer—Audit Assistant to the Financial Assistant to the Chief Electrical Engineer in grade Rs. 250—20—350—will also continue as Assistant Auditor in the same grade in the new Audit Office, but will be on a temporary basis for a period of two years. The whole question of both the gazetted and non-gazetted strength of the Financial Branch will be reviewed after the said period of two years, in the light of experience gained.

5. The Chief Electrical Engineer has separately suggested the creation of an extra post of Accounts Assistant on a pay of Rs. 500—50/2—600 to help him in the maintenance of internal accounts, disposal of inspection reports, etc. Government have already negatived this proposal (*vide* Electrical Secretary's letter No. E. D. S. 1546, dated 2nd January 1940).

The services of the audit officers may be utilised for these items of work as hitherto, and as laid down in the Electrical Secretary's letter dated 2nd January 1940 referred to above, the help of these audit officers should be readily forthcoming in respect of matters on which their advice is sought by the Chief Electrical Engineer. Further, the services of a first grade Superintendent of the Comptroller's Office are also now available to the Chief Electrical Engineer in the person of his Chief Accountant and Office Manager and this officer could help the Chief Electrical Engineer in the items of work referred to by him.

6. The question of introducing certain modifications in the present Provident Fund Scheme of the Electrical Department is separately under examination. In the meanwhile, the staff of the new Electrical Audit Office will continue on the existing basis, *viz.*, such of those as are already on a pension tenure will continue accordingly, and the others on the Provident Fund basis.

7. The post of an Accountant in grade Rs. 60—10/2—100 is sanctioned for work under the Comptroller for dealing with questions received from the Electrical Audit Office.

A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.

ANNEXURE.

Constitution of the Electrical Audit Office.

1. *Office.*—The designation shall be "The Electrical Audit and Accounts Office."

2. *Officers.*—The designation of the Head of the Electrical Audit and Accounts Office shall be "Auditor, Electrical Department" and that of his assistants "Assistant Auditors."

3. *Location.*—The office shall be located in the same place as at present.

4. *Powers of the Auditor and His Relationship with the Comptroller.*—The Comptroller as the Head of the Audit and Accounts Department will exercise general supervision over this Audit Office also. He will inspect the Audit Office once in two years. The Auditor may dispose of all routine questions arising in the course of audit, etc., he being guided by the Audit and Account Codes of the Department and Circulars and instructions of the Comptroller. All important questions in regard to Audit and Accounts will be decided by the Comptroller, if necessary, by personal discussion with the Auditor. References to Government by the Auditor will be made in consultation with, and through the Comptroller except in routine matters like furnishing figures, leave certificates, etc. The Auditor may exercise the powers delegated to the Railway Auditor in Government Order No. R. S. 304-8, dated 31st July 1922, and in Government Orders Nos. Fl. 5832-33—G. F. 163-38-2, dated 8th March 1939, and Fl. 3-5—G. F. 9-38-102, dated 1st July 1939, in regard to appointments, transfers and postings, etc.

5. *Auditor's Relationship with the Chief Electrical Engineer.*—The Auditor will be independent of the Chief Electrical Engineer. He will dispose of all questions arising in the course of audit according to the rules, difficult and doubtful points being referred to the Comptroller for his orders. When there is a difference of opinion between the Auditor and the Chief Electrical Engineer, the Auditor will refer the matter to the Comptroller for his decision. Before referring the matter to the Comptroller, however, the Auditor shall invariably obtain a statement of the case from the Administrative Office, signed by the Chief Electrical Engineer and put his own views thereon on record. When the Chief Electrical Engineer is unable to accept the Comptroller's decision, he may address Government in the Electrical Department for final orders. All Government orders over-ruling audit views shall invariably issue through the Financial Department.

6. The Auditor will also be the Financial Adviser to the Chief Electrical Engineer in all matters relating to Finance and Accounts, and the Auditor should be consulted freely by the Chief Electrical Engineer in all such matters in order to minimise subsequent audit objections.

7. The records of the Audit Branch should be maintained separately and not got mixed up with the records of the Administrative Branch.

8. *Accounts of the Department.*—The Sectional Offices will, as hitherto, continue to be independent Accounting Units and forward their monthly accounts to the Electrical Audit and Accounts Office for audit, consolidation of the accounts for the whole Electrical Department and their transmission to Comptroller. This arrangement is generally analogous to the system in vogue in respect of the Public Works Divisional Accounts, where Divisional Officers are independent Accounting Officers. The position of the Electrical Sectional Accounts Staff will be analogous to that of the Public Works Divisional Accounts Staff borne on the Comptroller's Establishment.

9. *General.*—In respect of pre-audit, compilation and consolidation of accounts, store-accounts, local inspections, financial scrutiny of estimates, local orders and foreign orders, etc., the existing procedure in the department will continue.

10. *Staff.*—The entire Accounts and Audit Staff—both gazetted and non-gazetted—of the present Financial Assistant's Office together with the Accounts Staff in the various sections and sub-sections will constitute the Audit and Accounts Cadre of the Electrical Audit and Accounts Department. Bill and Ledger Clerks will not be included in the cadre of the Audit Office.

11. *Gazetted Staff.*—The Gazetted Staff of the Electrical Audit and Accounts Department will be in the combined Gazetted Cadre of the Accounts Department as that of the Railway Department. Posting of the Gazetted Staff to the Electrical Audit and Accounts Office will rest solely with the Comptroller.

12. The Gazetted Staff in the Electrical Department at present consists of—

1. The Financial Assistant to the Chief Electrical Engineer of the status of a Deputy Comptroller in grade Rs. 500—50/2—750.
2. Accounts Assistant to the Chief Electrical Engineer in grade Rs. 250—25—350 (Rs. 450 personal).
3. Audit Assistant to the Financial Assistant to the Chief Electrical Engineer in grade Rs. 250—20—350 (temporary).

The same strength will continue subject to the directions in the Government order forming cover hereto.

13. *Non-Gazetted Staff.*—The Audit and Accounts Cadre of the Electrical Department will be divided as in the Comptroller's Office into three classes,—Subordinate Account's Service, Accountant's and Clerical Services. As in the Central Office, the examinations to secure promotion to, and confirmation in, the respective services will be Accounts Higher Examination for the Clerical Service, Accountant Examination for the Accountants' Service and Subordinate Accounts Service Examination for the Subordinate Accounts Service. Exemption from passing the Departmental Examinations will not be allowed. The rules for the conduct of these examinations will be the same as those prescribed for the examination in the Comptroller's Office. The strength and pay of the non-gazetted staff of the Electrical Audit and Accounts Department shall, for the present, be the same as that sanctioned for the Financial Branch of the Chief Electrical Engineer's Office and for the maintenance of accounts in the several sections and sub-sections.

14. There are now ten posts of Superintendents in the Electrical Department (as noted below), of which seven are permanent and three temporary for Project Works. All these are at present reserved for the Superintendents of the Comptroller's Office. But in view of the altered conditions, 50 per cent of the six permanent posts of Senior Accountants will be made available for the officials of the Electrical Department as and when Accountants of the Electrical Department qualify themselves for the Subordinate Accounts Service.

PERMANENT.

1st Grade— 1 Chief Accountant (Rs. 160—10—250)
2nd Grade—6 Senior Accountants (Rs. 118—6—160)

TEMPORARY.

1st Grade— 2 Shimsha Division
Senior Accountants (Rs. 160—10—250)
Jog Project Division Senior
Accountant (Rs. 160—10—250), since transferred to Public Works Department.

2nd Grade—1 Shimsha Construction
Audit in the Electrical
Financial Branch (Rs. 118—6—160)

Total ... 10

15. When qualified and deserving Bill and Ledger Clerks are available in the department, they may be drafted to the Clerical Service in the proportion not exceeding one-third of the total number of appointments in the Clerical Service, the remaining two-thirds being thrown open for direct recruitment according to the Central Recruitment Board Rules.